

59-2-1106 Exemption of property owned by blind persons or their unmarried surviving spouses or minor orphans -- Amount -- Application -- County authority to make refunds.

- (1)
- (a) Subject to Subsections (2) and (3), the first \$11,500 of taxable value of real and tangible personal property in this state owned by the following is exempt from taxation:
 - (i) a blind person;
 - (ii) the unmarried surviving spouse of a blind person; or
 - (iii) a minor orphan of a blind person.
 - (b) If the claimant is the grantor of a trust holding title to real or tangible personal property on which an exemption is claimed, the claimant may claim the portion of the exemption under this section and be treated as the owner of that portion of the property held in trust for which the claimant proves to the satisfaction of the county that:
 - (i) title to the portion of the trust will revert in the claimant upon the exercise of a power:
 - (A) by:
 - (I) the claimant as grantor of the trust;
 - (II) a nonadverse party; or
 - (III) both the claimant and a nonadverse party; and
 - (B) regardless of whether the power is a power:
 - (I) to revoke;
 - (II) to terminate;
 - (III) to alter;
 - (IV) to amend; or
 - (V) to appoint;
 - (ii) the claimant is obligated to pay the taxes on that portion of the trust property beginning January 1 of the year the claimant claims the exemption; and
 - (iii) the claimant meets the requirements under this part for the exemption.
- (2)
- (a) Every person claiming the exemption under Subsection (1) shall file an application:
 - (i) on or before September 1 in each year; and
 - (ii) with the county in which the person resides.
 - (b) A county may extend the deadline for filing under Subsection (2)(a) until December 31 if the county finds that good cause exists to extend the deadline.
- (3) The first year's application shall be accompanied by a statement signed by a licensed ophthalmologist verifying that the person:
- (a) has no more than 20/200 visual acuity in the better eye when corrected; or
 - (b) has, in the case of better than 20/200 central vision, a restriction of the field of vision in the better eye which subtends an angle of vision no greater than 20 degrees.
- (4)
- (a) For purposes of this Subsection (4):
 - (i) "Property taxes due" means the taxes due on a person's property:
 - (A) for which an exemption is granted by a county under this section; and
 - (B) for the calendar year for which the exemption is granted.
 - (ii) "Property taxes paid" is an amount equal to the sum of:
 - (A) the amount of the property taxes the person paid for the taxable year for which the person is applying for the exemption; and
 - (B) the amount of tax the county exempts under this section.

- (b) A county granting an exemption to a person under this section shall refund to that person an amount equal to the amount by which the person's property taxes paid exceed the person's property taxes due, if that amount is \$1 or more.

Amended by Chapter 221, 2001 General Session

Amended by Chapter 310, 2001 General Session